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London, Ontario N6C 5Y6

Manual Code	FIN.0419
Subject	Travel – Not Mileage
Policy Section	Finance
Policy Subsection	Accounts Payable
Date	December 2014

Policy or Goal Statement: To provide employees with spending guidelines while conducting Thames Valley Children's Centre (TVCC) business in the most efficient and cost effective manner. This policy applies to all TVCC expenses incurred by staff related to all programs and all sources of funding, except where specific written policies of certain granting agencies apply.

The underlying principles of this policy are:

- a) **Accountability:** TVCC is accountable for the public funds used to reimburse business, travel, meals and hospitality expenses. All expenses must support business objectives.
- b) **Transparency:** TVCC is transparent to its stakeholders. The rules for incurring and reimbursing business, travel, meal and hospitality expenses are clear, easily understood and available to the public.
- c) **Value for Money:** Taxpayer dollars are used prudently and responsibly. Plans for business, travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- d) **Fairness:** Legitimate authorized expenses incurred during the course of business of TVCC are reimbursed.

The policy is governed by the Broader Public Sector (BPS) Expenses Directive and the BPS Accountability Act.

Procedures:

Travel plans and estimated expenses must be pre-approved. Properly completed expense claims with all supporting documentation attached should be submitted by the end of the following month after expenses incurred, or by the communicated due date at year end, which is generally one week after March 31st. Only original detailed receipts showing HST details are acceptable proof of payment, not credit card or debit card transaction receipts.

Transportation

1. The mode of transportation chosen should be one that enables the member to attend to TVCC business with the least cost to TVCC and the most productive use of the employee's time, with due regard for health and safety.
2. When making long distance travel arrangements, careful consideration of costs, mode of travel, traveling time and convenience will realize the most effective use of all resources.

Arrangements should be made as far in advance as is reasonable in order to take advantage of early purchase discounts. Flight cancellation insurance is an allowable expense if a non-refundable ticket is purchased, and is encouraged. If luggage fees are extra, the employee can claim the costs for one bag. Travel accident insurance will not be reimbursed, as this is available for staff through TVCC's benefit package. Bookings should be made at the most economical rate, and upgrades are the responsibility of the employee.

3. Train and/or bus travel, booked at the most economical rate, should be considered as alternatives to air travel when circumstances permit. In exceptional cases, business class rail travel will be reimbursed with prior approval from the Program Director if TVCC business is required to be undertaken during travel time and traveling during a normal mealtime.
4. When booking train travel, reference corporate discount code 710596 (HMMS group) that will provide a 10% discount off the lowest published fare. Purchase train tickets on-line on the VIA Rail website, by phone or in person at the train station.
5. Where a number of employees attend the same function, shared travel should be considered and required where possible.
6. TVCC does not cover the costs of others traveling with staff (i.e. family, friends). When personal travel is combined with business travel, only the business portion of the trip will be reimbursed.
7. CEO approval is required for international travel (ie. outside continental North America).
8. When a private vehicle is used strictly for personal reasons or convenience, and the cost of mileage reimbursement exceeds the cost of alternate transportation (e.g. train, bus, taxis), only the cost of public transportation will be reimbursed. The rate for a return London/Toronto or London/Windsor trip is \$100 and is reviewed annually. Other long distance flat rates should be discussed with the Director, Finance. A third option, that may be both cost effective and convenient, would be for staff to rent a vehicle. For more details on this, see the next section on procedures for renting vehicles.
9. In fairness to all, staff should only personally pay once for parking within our extended physical system. If you are personally regularly paying for parking (i.e. monthly parking permit) at your designated office location, you will be reimbursed for any parking costs incurred at another TVCC location. If you are not on a regular parking payment plan at your designated office location (DOL), parking costs at any TVCC location will not be reimbursed, including your own DOL.
10. TVCC will reimburse for reasonable and justifiable out-of-pocket expenses incurred while traveling on behalf of TVCC on authorized trips. Travel expenses can be reimbursed only by submitting a properly completed and approved Expense Claim Form – Not Mileage. If the costs were related to professional development, this must be indicated on the form and a copy of the approved Education Development Support form attached. All expenses incurred must be shown individually on the form, and must be accompanied by original receipts. The receipts provided must show the vendor's HST number so that the allowable HST rebate can be received. Credit card slips or statements are not acceptable receipts except as noted in item #13 below. Claims for air, rail and bus travel must be supported by the passenger's ticket stub or boarding pass. Staff must submit the form with supporting receipts to their Director or Manager for approval and account allocation. The form is then forwarded to the Business Office as soon as possible for reimbursement.
11. Expenses incurred in the payment of fines, including parking fines, speeding tickets and other such penalties, will be disallowed.
12. Generally, (except for mileage and metered parking) reimbursement will not be made without the original receipts. If receipts have been lost, stolen or destroyed, staff must obtain a duplicate copy of the receipt from the vendor. Travel expenses that have been reimbursed by TVCC cannot be used by the claimant for reimbursement by another

organization, or as a tax deduction for income tax purposes. If part of the travel costs are reimbursed by a third party organization, photocopies may be admissible as proof with payment arrangement noted.

13. All TVCC employees will be reimbursed by cheque in Canadian funds. If the expenses were made in foreign currency, proof of the conversion rate (credit card statement or bank receipt) must be included with the expense report.

Transportation - Rental Vehicles

1. In some cases, such as longer trips (200 km or more each way) or multiple staff members attending the same function, it may be more cost efficient to rent a vehicle for the journey.
2. Staff members can arrange vehicle rentals through the most convenient Enterprise Car Rental location after receiving approval from their Director or Manager. A purchase order must be prepared and provided to Enterprise as guarantee of payment. TVCC's non-owned vehicle insurance provides coverage for rental vehicles, and the additional insurance should not be purchased from Enterprise. The roadside assistance protection should be purchased to provide protection in case of breakdown.
3. Staff members are prohibited from arranging personal vehicle rentals through the TVCC account. When arranging for a personal rental with Enterprise, employees must identify themselves as TVCC staff in order to qualify for the discount but make it clear to Enterprise that it is a personal rental.
4. Liability coverage is provided by TVCC's non-owned vehicle policy when the employee is on TVCC business, with the employee's personal vehicle insurance and then Enterprise policies covering any excess up to their limits. If the staff member is not on TVCC business at the time of the accident, their personal vehicle insurance will be the first point of coverage, followed by TVCC and then Enterprise.
5. The decision to rent a particular type of vehicle will be based on various factors including number of passengers, cargo, distance, and road conditions. All luxury and sports car rentals are prohibited.
6. Due to the additional liability that is incurred, TVCC discourages additional passengers who are not TVCC staff, students or volunteers.
7. Fuel that is purchased by staff will be reimbursed, with the original receipt, using the Expense Claim Form – Not Mileage.
8. Expenses incurred in the payment of fines, including parking fines, speeding tickets and other such penalties, will be disallowed.

Transportation - Taxis

1. The use of taxis should be appropriate and includes transportation between stations or airport and destination or other circumstances, at the discretion of the authorizing Manager or Director.
2. Detailed original receipts are required to support the claim.

Accommodation

1. Hotel, motel and other accommodation expenses will be reimbursed at the most economical accommodation rates available with due regard for health and safety if approved by their Director or Manager and properly supported with original receipts.
2. Rooms should be shared with other staff members as appropriate. Members of the Centre leadership team should share rooms with other leadership team members only and not with other staff. Rooms should not be shared with staff of the opposite gender. Staff requiring an accommodation for a single room should discuss with their manager. If a staff member prefers to have their own room for personal reasons, they will reimburse for half of the cost of the room.
3. Where an employee shares a room with a family member who is not an employee of the organization, only a single person room rate will be reimbursed.
4. Staff must use the most economical and appropriate accommodation available. There will be no reimbursement for suites, executive floors or concierge levels. Employees are responsible for all room charges and must review the hotel bill carefully to ensure all charges are correct. TVCC will not reimburse for errors in billing or charges incurred due to the employee's negligence or willful damage and will not reimburse for more than one room per staff per night. The original detailed hotel bill must be attached to the expense reimbursement form.
5. Personal expenses including, but not limited to, telephone calls, mini-bars, valet service, laundry, health clubs and movie rentals will not be reimbursed. When related to TVCC business, additional reasonable and appropriate expenses such as internet, photocopying and fax transmission charges will also be reimbursed.
6. Hotel parking will be reimbursed if properly supported with original receipts.

Meals

1. Reasonable and appropriate meal expenses may be reimbursed, only with original detailed receipts. If approved, reimbursement will be given for meals up to the following amounts:
 - Breakfast: \$ 8.00
 - Lunch: \$12.00
 - Dinner: \$20.00
 - Total per day \$40.00

The above amounts include tax and tips, and must be supported with detailed original receipts showing items purchased, HST and HST number, including a reasonable gratuity of no more than 15%.

When more than one meal is claimed for the day, you may allocate the combined maximum rates between the meals - for example, if you will be eating and claiming for both breakfast and lunch, the combined rate is \$20.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal. Note that it is not permitted to use a combined maximum rate and not claim for each of the meals.

2. As a general guideline, meals will not be reimbursed when staff are traveling to another location for the day, could reasonably be expected to take a meal with them and will return home for their evening meal, or meals are provided at the event.

3. If more than one staff member is attending the same meal and paying on a combined bill, the most senior ranking member of staff present must pay for the meal and submit for reimbursement. The names of those attending the meal and the reason for the meal must be noted.
4. Business meals may be charged to a corporate credit card if they do not contravene the meal policy. If meal caps are exceeded, the employee must reimburse the difference.
5. External consultants cannot be reimbursed for meal costs.

Alcohol

1. Costs for alcohol are typically not reimbursable. Exceptions to this can only be pre-approved by the CEO with explicit limitations on the amount that may be reimbursed.
2. If a staff member purchases alcohol with their meal, they must request a separate invoice from the restaurant and pay it separately.
3. Alcohol should never be charged to a corporate credit card, even if the intention is to reimburse TVCC afterward.

Hospitality Events

1. For the purposes of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for:
 - a. Designated Broader Public Sector (BPS) organizations (including TVCC employees); or
 - b. Any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government Services website).
2. Hospitality may be extended in an economical and consistent manner when:
 - a. It can facilitate TVCC business; and
 - b. It is considered desirable as a matter of courtesy or protocol
3. Activities involving only TVCC staff are not considered hospitality and cannot be reimbursed. Staff recognition events are not considered hospitality and are allowable if approved by the CEO and are designed to support corporate values, goals and objectives.
4. External consultants will not be reimbursed for any hospitality expenses.
5. When TVCC holds hospitality events, and where the guests include vendors (current or prospective), prior approval must be obtained to ensure the event does not give, or is perceived to give, preferential treatment to any vendor.
6. Be aware that acceptance of hospitality from vendors (current or prospective) may constitute a conflict of interest.

Cross References:

FIN.0402 Corporate Expense Reimbursement


HR.0409 Educational Development Support

Review: Tri- Annually – Director, Finance

Revised/Supersedes: FIN.0419 Travel – Not Mileage, November 1, 2011

Distribution: Executive Office, Centre-wide

Director, Finance
Title


Signature

Dec 22, 2014
Date

Chief Executive Officer
Title


Signature

December 22 / 2014
Date

Attachments:
Expense Claim Form – Not Mileage